APPEAL

United States District Court District of Massachusetts (Boston) CIVIL DOCKET FOR CASE #: 1:04-cv-11789-RCL

Johansen v. United States of America Assigned to: Judge Reginald C. Lindsay

Cause: 28:1340 Recovery of Erroneous Refund

Date Filed: 08/17/2004 Jury Demand: Plaintiff Nature of Suit: 870 Taxes

Jurisdiction: U.S. Government

Defendant

Intervenor Plaintiff

Ralph Johansen

represented by David Sean McMahon

Law Office of Meilman & Costa,

PC

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LEAD ATTORNEY

ATTORNEY TO BE NOTICED

Plaintiff

Marlene Johansen

represented by Timothy J. Burke

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Fax: 781-848-0330

Email: tim@burkelaw.us

LEAD ATTORNEY

ATTORNEY TO BE NOTICED

V.

Defendant

United States of America

represented by Stephen J. Turanchik

U.S. Department of Justice Trial Attorney, Tax Division

Post Office Box 55 Ben Franklin Station Washington, DC 20044

202-307-6565 Fax: 202-514-5238

LEAD ATTORNEY

ATTORNEY TO BE NOTICED

Counter Claimant

United States of America

represented by Stephen J. Turanchik

(See above for address) LEAD ATTORNEY

ATTORNEY TO BE NOTICED

V.

Counter Defendant

Timothy Burke

represented by James H Everett

Burke & Associates 400 Washington St. Braintree, MA 02184

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Fax: 781-548-0330 Email: jeverett@burkelaw.us

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Counter Defendant

National City Mortgage Co.

represented by David M. Rosen

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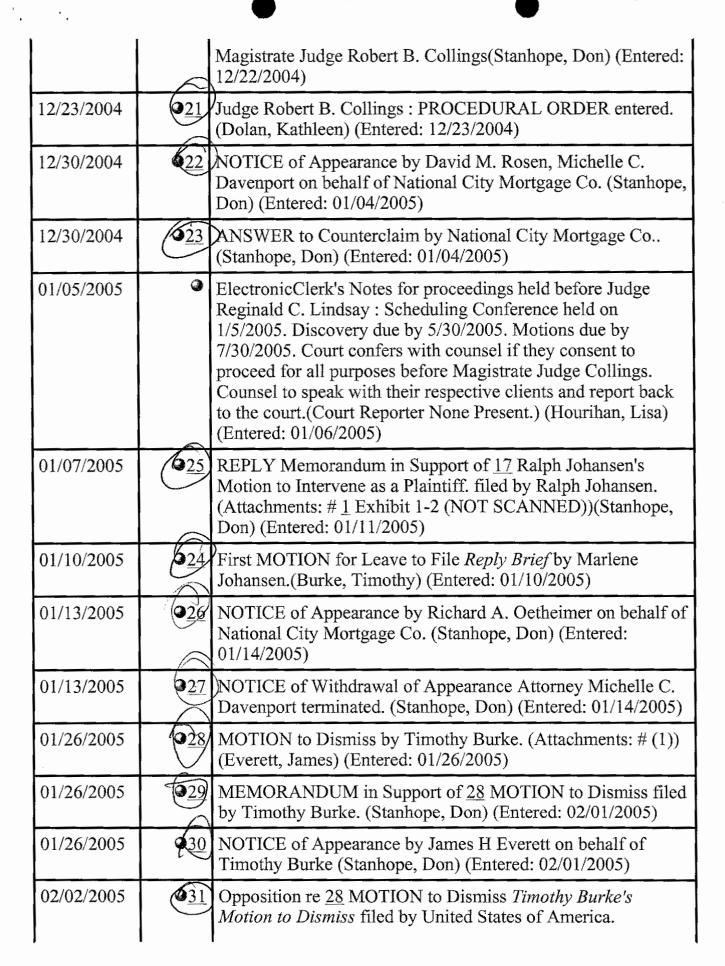
Counter Defendant

Marlene Johansen

Date Filed	# (Docket Text
08/17/2004	(6)	COMPLAINT Filing fee: \$ 150, receipt number 58011, filed by Marlene Johansen.(Stanhope, Don) (Entered: 08/18/2004)
08/17/2004	•	Summons Issued as to United States of America. (Stanhope, Don) (Entered: 08/18/2004)
	3	

08/17/2004		If the trial Judge issues an Order of Reference of any matter in this case to a Magistrate Judge, the matter will be transmitted to Magistrate Judge Collings. (Stanhope, Don) (Entered: 08/18/2004)
08/17/2004	(32)	NOTICE of Appearance by Timothy J. Burke on behalf of Marlene Johansen (Stanhope, Don) (Entered: 08/18/2004)
09/01/2004		SUMMONS Returned Executed by Marlene Johansen. United States of America -Civil Process Clerk for the United States Attorney for the District of Massachusetts served on 8/18/2004, answer due 10/18/2004. (Stanhope, Don) (Entered: 09/02/2004)
09/01/2004	4	\$UMMONS Returned Executed by Marlene Johansen. United States of America-Mark W. Everson, Commissioner Internal Revenue Service served on 8/24/2004, answer due 10/25/2004. (Stanhope, Don) (Entered: 09/02/2004)
09/01/2004	(b) <u>5</u>	SUMMONS Returned Executed by Marlene Johansen. United States of America-John D. Ashcroft, Attorney General of the United States served on 8/23/2004, answer due 10/22/2004. (Stanhope, Don) (Entered: 09/02/2004)
09/01/2004	6 6	SUMMONS Returned Executed by Marlene Johansen. United States of America-Steve Daige, Director of Internal Revenue Service served on 8/20/2004, answer due 10/19/2004. (Stanhope, Don) (Entered: 09/02/2004)
10/18/2004		ANSWER to Complaint, COUNTERCLAIM against Timothy Burke, National City Mortgage Co., Marlene Johansen by United States of America.(Stanhope, Don) (Entered: 10/19/2004)
10/25/2004	<u>88</u>	NOTICE of Scheduling Conference Scheduling Conference set for 12/1/2004 03:00 PM in Courtroom 11 before Judge Reginald C. Lindsay. (Hourihan, Lisa) (Entered: 10/25/2004)
11/08/2004	<u>99</u>	MOTION to Dismiss and Strike Counterclaims by Marlene Johansen.(Stanhope, Don) (Entered: 11/09/2004)
11/08/2004	(10)	MEMORANDUM in Support of 9 MOTION to Dismiss and Strike Counterclaims filed by Marlene Johansen. (Attachments: # 1 Exhibit State Court Records)(Stanhope, Don) (Entered: 11/09/2004)
11/19/2004	12	CERTIFICATION pursuant to Local Rule 16.1 by United

		States of America.(Stanhope, Don) (Entered: 11/22/2004)
11/22/2004	<u>911</u>	Assented to MOTION to Continue Scheduling Conference by Marlene Johansen.(Burke, Timothy) (Entered: 11/22/2004)
11/22/2004	1 3	RESPONSE to Motion re <u>9</u> MOTION to Dismiss Counterclaims filed by United States of America. (Turanchik, Stephen) (Entered: 11/22/2004)
11/30/2004	14	JOINT STATEMENT re scheduling conference. (Turanchik, Stephen) (Entered: 11/30/2004)
11/30/2004	•	Judge Reginald C. Lindsay: Electronic ORDER entered granting 11 Motion to Continue Scheduling Conference (Hourihan, Lisa) (Entered: 11/30/2004)
11/30/2004	•	Set Deadlines/Hearings: Scheduling Conference reset for 1/5/2005 02:30 PM in Courtroom 11 before Judge Reginald C. Lindsay. (Hourihan, Lisa) (Entered: 11/30/2004)
12/01/2004	15	MOTION to Intervene as a Plaintiff by Ralph Johansen. (Attachments: # 1 Exhibit 1# 2 Exhibit 2# 3 Exhibit 3) (Stanhope, Don) (Entered: 12/03/2004)
12/06/2004		Judge Reginald C. Lindsay: Electronic ORDER entered denying 15 Motion to Intervene as Plaintiff By Ralph Johansen; without prejudice because the moving party has failed to comply with Local Rule 7.1. (Stanhope, Don) (Entered: 12/06/2004)
12/13/2004	16	CERTIFICATION pursuant to Local Rule 16.1 by Marlene Johansen.(Stanhope, Don) (Entered: 12/14/2004)
12/15/2004	(17)	MOTION to Intervene as a Plaintiff by Ralph Johansen. (Attachments: # 1 Exhibit 1-3 NOT SCANNED# 2Proposed Complaint in Intervention)(Stanhope, Don) (Entered: 12/17/2004)
12/15/2004	18	MEMORANDUM in Support of <u>17</u> MOTION to Intervene as Plaintiff by Ralph Johansen. (Stanhope, Don) (Entered: 12/17/2004)
12/17/2004	1 19	Opposition re 17 MOTION to Intervene filed by United States of America. (Turanchik, Stephen) (Entered: 12/17/2004)
12/22/2004	(20)	Judge Reginald C. Lindsay: ORDER entered REFERRING MOTION 17 MOTION to Intervene filed by Ralph Johansen, 9 MOTION to Dismiss filed by Marlene Johansen to



		(Turanchik, Stephen) (Entered: 02/02/2005)
02/04/2005	(Judge Robert B. Collings: Electronic ORDER entered granting 24 Motion for Leave to File a Reply Memorandum, no opposition having been filed. (Entered: 02/04/2005)
02/07/2005	(32)	Judge Robert B. Collings: ORDER entered regarding consent to reassignment of case. (Dolan, Kathleen) (Entered: 02/07/2005)
02/07/2005	(333)	Judge Reginald C. Lindsay: ORDER entered. REFERRING MOTION 28 MOTION to Dismiss filed by Timothy Burke, to Magistrate Judge Robert B. Collings(Stanhope, Don) (Entered 02/07/2005)
02/10/2005	Q34	MOTION to Withdraw as Attorney by Timothy Burke. (Everett, James) (Entered: 02/10/2005)
02/10/2005	@3 <u>\$</u>	Letter from Stephen J. Turanchik, consenting to the reassignment of the above mentioned case to U.S. Magistrate Judge Collings. (Stanhope, Don) (Entered: 02/14/2005)
02/15/2005		Judge Robert B. Collings: Electronic ORDER entered denying without prejudice 34 Motion to Withdraw as Attorney. Attorney Everett may file a motion to withdraw as soon as successor counsel enters his or her appearance for Attorney Burke or Attorney Burke files notice that he intends to represent himself pro se. (Entered: 02/15/2005)
02/15/2005	(3b)	Letter from D. Sean McMahon, in response to the Order issued by Magistrate Robert B. Colling on 2/7/04. (Stanhope, Don) (Entered: 02/16/2005)
02/17/2005	37	Letter from Richard A. Oetheimer regarding Judge Collings Order dated 1/7/05. (Stanhope, Don) (Entered: 02/23/2005)
02/22/2005	3 8	Letter from Timothy Burke, regarding Judge Collings 2/7/05 Order. (Stanhope, Don) (Entered: 02/24/2005)
05/04/2005	4 (39)	STIPULATED AGREEMENT and [Proposed] Order by National City Mortgage Co (Abaid, Kim) (Entered: 05/05/2005)
05/13/2005	40	NOTICE of Appearance by Melissa L. Halbig on behalf of Timothy Burke (Halbig, Melissa) (Entered: 05/13/2005)
05/20/2005	A (41)	Judge Reginald C. Lindsay: ORDER entered. STIPULATION AGREEMENT AND ORDER(Stanhope, Don) (Entered:

		05/23/2005)
06/02/2005	42	Judge Robert B. Collings: REPORT AND RECOMMENDATIONS re 17 MOTION to Intervene filed by Ralph Johansen; Recommendation: RECOMMEND Motion to Intervene by Ralph Johansen be DENIED; Objections to R&R due by 6/16/2005.(Dolan, Kathleen) (Entered: 06/02/2005)
06/13/2005	43	OBJECTION to <u>42</u> Report and Recommendations filed by Ralph Johansen. (Flaherty, Elaine) (Entered: 06/14/2005)
06/21/2005		REPLY TO OBJECTION to <u>42</u> Report and Recommendations filed by United States of America. (Turanchik, Stephen) (Entered: 06/21/2005)
07/13/2005	45	AFFIDAVIT OF SERVICE Executed by United States of America. Timothy Burke served on 1/5/2005, answer due 1/25/2005. Acknowledgement filed by United States of America. (Turanchik, Stephen) (Entered: 07/13/2005)
07/14/2005	4 6	Judge Robert B. Collings: REPORT AND RECOMMENDATIONS re 28 MOTION to Dismiss filed by Timothy Burke, 9 MOTION to Dismiss filed by Marlene Johansen, Recommendation: Plaintiff's Motion to Dismiss and Strike Counterclaims (#9) be DENIED; and Counterclaim Defendant's Motion to Dismiss Counterclaim (#28) be DENIED. Objections to R&R due by 7/28/2005.(Dolan, Kathleen) (Entered: 07/14/2005)
07/14/2005	•	Case no longer referred to Magistrate Judge Robert B. Collings. (Dolan, Kathleen) (Entered: 07/21/2005)
07/22/2005		Judge Reginald C. Lindsay: Electronic ORDER entered. ORDER ADOPTING REPORT AND RECOMMENDATIONS regarding 17 Motion to Intervene filed by Ralph Johansen, Action on motion: The motion is denied. (Lindsay, Reginald) (Entered: 07/22/2005)
07/29/2005	<u>(47)</u>	MOTION for Summary Judgment by United States of America.(Turanchik, Stephen) (Entered: 07/29/2005)
07/29/2005	48	MEMORANDUM in Support re <u>47</u> MOTION for Summary Judgment filed by United States of America. (Attachments: # <u>1</u> Exhibit 1# <u>2</u> Exhibit 2# <u>3</u> Exhibit 3# <u>4</u> Exhibit 4# <u>5</u> Exhibit 5# <u>6</u> Exhibit 6# <u>7</u> Exhibit 7# <u>8</u> Exhibit 8# <u>9</u> Exhibit 9# <u>10</u> Exhibit 10# <u>11</u> Exhibit 11# <u>12</u> Exhibit 12# <u>13</u> Exhibit 13# <u>14</u> Exhibit 14# <u>15</u> Errata 15# <u>16</u> Exhibit 16# <u>17</u> Exhibit 17# <u>18</u> Exhibit

		18)(Turanchik, Stephen) (Entered: 07/29/2005)
07/29/2005	49	CERTIFICATE OF CONSULTATION re <u>47</u> MOTION for Summary Judgment by Stephen J. Turanchik on behalf of United States of America. (Turanchik, Stephen) (Entered: 07/29/2005)
08/01/2005	<u>50</u>	ANSWER to Counterclaim by Timothy Burke.(Burke, Timothy) (Entered: 08/01/2005)
08/01/2005	<u>•51</u>	MOTION for Summary Judgment by Timothy Burke. (Attachments: # 1 # 2 # 3)(Burke, Timothy) (Entered: 08/01/2005)
08/01/2005	<u>•52</u> /	Plaintff's Opposition to United States MOTION for Summary Judgment and Cross Motion for Summary Judgment by Marlene Johansen. (Attachments: # 1 # 2 # 3 # 4 # 5 # 6) (Burke, Timothy) Modified on 8/2/2005 (to correct text to include oppsition and cross motion for summary judgment) (York, Steve). (Entered: 08/01/2005)
08/02/2005	•	Notice of correction to docket made by Court staff. Correction: Docket text corrected: Text was corrected to include Oppsition to United States Summary Judgment and Cross Motion for Summary Judgment (York, Steve) (Entered: 08/02/2005)
08/02/2005		Judge Reginald C. Lindsay: Electronic ORDER ADOPTING REPORT AND RECOMMENDATIONS regarding 28 Motion to Dismiss filed by Timothy Burke and 9 Motion to Dismiss filed by Marlene Johansen. Action on motions: Both motions are DENIED as recommended.(Lindsay, Reginald) (Entered: 08/02/2005)
08/08/2005	<u>53</u>	NOTICE OF APPEAL by Ralph Johansen. NOTICE TO COUNSEL: A Transcript Report/Order Form, which can be downloaded from the First Circuit Court of Appeals web site at http://www.cal.uscourts.gov/clerks/transcript.htm MUST be completed and submitted to the Court of Appeals. Appeal Record due by 8/29/2005. (York, Steve) (Entered: 08/08/2005)
08/08/2005	254	MOTION for Stay Pending Appeal by Ralph Johansen.(York, Steve) (Entered: 08/08/2005)
08/08/2005	(<u>55</u>)	MEMORANDUM in Support re <u>54</u> MOTION for Stay Pending Appeal filed by Ralph Johansen. (York, Steve) (Entered: 08/08/2005)

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08/09/2005	<u>556</u>	Opposition re <u>52</u> MOTION for Summary Judgment filed by United States of America. (Attachments: # <u>1</u> Exhibit 19# <u>2</u> Exhibit 20)(Turanchik, Stephen) (Entered: 08/09/2005)
08/10/2005	6 57	Ralph Johansen's Certification Pursuant To F.R.A.P. 10(b) (York, Steve) (Entered: 08/11/2005)
08/11/2005	(<u>358</u>)	Certified and Transmitted Record on Appeal to US Court of Appeals re 53 Notice of Appeal, (Ramos, Jeanette) (Entered: 08/11/2005)
08/17/2005	(3 5)	USCA Case Number 05-2225 for <u>53</u> Notice of Appeal, filed by Ralph Johansen,. (Ramos, Jeanette) (Entered: 08/17/2005)
08/19/2005	•60	MOTION for Leave to File <i>Reply Brief</i> by Marlene Johansen. (Attachments: # 1)(Burke, Timothy) (Entered: 08/19/2005)
08/19/2005	<u>661</u>	Opposition re <u>54</u> MOTION to Stay filed by Marlene Johansen. (Burke, Timothy) (Entered: 08/19/2005)
08/19/2005	(62)	MEMORANDUM in Opposition re <u>54</u> MOTION to Stay filed by Marlene Johansen. (Burke, Timothy) (Entered: 08/19/2005)
08/22/2005	63	Assented to MOTION for Extension of Time to September 21, 2005 to File Response/Reply as to <u>51</u> MOTION for Summary Judgment by United States of America.(Turanchik, Stephen) (Entered: 08/22/2005)
08/23/2005	•	Judge Reginald C. Lindsay: Electronic ORDER entered granting 63 Motion for Extension of Time to File Response/Reply re 51 MOTION for Summary Judgment Responses due by 9/21/2005 (Hourihan, Lisa) (Entered: 08/23/2005)
08/30/2005	64	MANDATE of USCA as to <u>53</u> Notice of Appeal, filed by Ralph Johansen. Upon consideration of appellant's assented to motion, It is hereby ordered that this appeal be voluntarily dismissed pursuant to Fed. R. App. P. 42(b). (Ramos, Jeanette) (Entered: 08/30/2005)
09/07/2005	•	Judge Reginald C. Lindsay: Electronic ORDER entered denying <u>54</u> Motion to Stay (York, Steve) (Entered: 09/07/2005)
09/15/2005	•	Judge Reginald C. Lindsay: Electronic ORDER entered granting <u>60</u> Motion for Leave to File a Reply Brief (York, Steve) (Entered: 09/15/2005)

09/15/2005	65	Reply BRIEF by Marlene Johansen to <u>56</u> Opposition to Motion for Summary Judgment. (York, Steve) (Entered: 09/15/2005)
09/16/2005		Appeal Record Returned: <u>53</u> Notice of Appeal, (Ramos, Jeanette) (Entered: 09/16/2005)
09/20/2005	(10 <u>66)</u>	MOTION to Dismiss <i>for Mootness</i> by United States of America.(Turanchik, Stephen) (Entered: 09/20/2005)
09/20/2005	(<u>67</u>)	MEMORANDUM in Support re <u>66</u> MOTION to Dismiss <i>for Mootness</i> filed by United States of America. (Turanchik, Stephen) (Entered: 09/20/2005)
09/20/2005	68	CERTIFICATE OF CONSULTATION re <u>66</u> MOTION to Dismiss <i>for Mootness</i> by Stephen J. Turanchik on behalf of United States of America. (Turanchik, Stephen) (Entered: 09/20/2005)
10/04/2005		Opposition re <u>66</u> MOTION to Dismiss <i>for Mootness</i> filed by Marlene Johansen. (Burke, Timothy) Additional attachment(s) added on 10/5/2005 (York, Steve). (Entered: 10/04/2005)
10/05/2005	276	MEMORANDUM of Law in support of <u>69</u> Opposition to Motion to Dismiss. By Timothy Burke (York, Steve) (Entered: 10/05/2005)
10/18/2005		Documents terminated: 46 REPORT AND RECOMMENDATIONS re 28 MOTION to Dismiss filed by Timothy Burke,, 9 MOTION to Dismiss filed by Marlene Johansen, Recommendation: Plaintiff's Motion to Dismiss and Strike Counterclaims (#9) be DENIED; and Counterclaim Defendant�. (York, Steve) (Entered: 10/18/2005)
10/31/2005	<u>•71</u>	MOTIONS <u>66</u> MOTION to Dismiss <i>for Mootness</i> REFERRED to Judge Collings. (York, Steve) (Entered: 10/31/2005)
11/01/2005	3	E-Mail Notice returned as undeliverable. Name of Addressee: David Sean McMahon. Attorney contacted at new law office, and e-mail address updated. E-mail resent to the new address, and the attorney has been advised to log into the Court's ECF database to update the remainder of his account information. (Hurley, Virginia) (Entered: 11/01/2005)
12/01/2005	3	NOTICE of Hearing on Motion <u>66</u> MOTION to Dismiss <i>for Mootness</i> , <u>47</u> MOTION for Summary Judgment, <u>51</u> MOTION

	for Summary Judgment, <u>52</u> MOTION for Summary Judgment: Motion Hearing set for 1/9/2006 03:00 PM in Courtroom 11 before Judge Reginald C. Lindsay. Be advised, however, that this hearing date is subject to cancellation on forty-eight hours' notice if the court determines for any reason that the hearing will be unnecessary.(Hourihan, Lisa) (Entered: 12/01/2005)
	ELECTRONIC NOTICE CANCELLING MOTION HEARING SET FOR JANUARY 9, 2006. The clerk will set a new hearing date once the motion to dismiss has been decided by Magistrate Judge Collings. (Hourihan, Lisa) (Entered: 12/21/2005)
72	Judge Robert B. Collings: Report and Recommendation re <u>66</u> MOTION to Dismiss filed by United States of America, Recommendation: Motion be allowed. Objections to R&R due by 2/24/2006(Irwin, Nancy) (Entered: 02/09/2006)
<u>•73</u>	Documents received by the Court filed by D. Patrick Mullarkey (York, Steve) (Entered: 02/14/2006)
1 1 1 1 1 1 1 1 1 1	Objection to 72 REPORT AND RECOMMENDATIONS re 66 MOTION to Dismiss for Mootness filed by United States of America, Recommendation: allowed by Marlene Johansen. (Burke, Timothy) (Entered: 02/21/2006)
(0)5	REPLY TO OBJECTION to <u>72</u> Report and Recommendations filed by United States of America. (Turanchik, Stephen) (Entered: 03/01/2006)
•	Judge Reginald C. Lindsay: Electronic ORDER entered finding as moot the following motions 47 MOTION for Summary Judgment by United States of America; finding as moot 51 MOTION for Summary Judgment by Timothy Burke; finding as moot 52 Cross Motion for Summary Judgment by Marlene Johansen, all such rulings made in light of ruling on motion to dismiss of the United States; and granting 66 MOTION to Dismiss for Mootness by United States of America, adopting Report and Recommendations of Magistrate Judge Collings as to this latter motion. (Lindsay, Reginald) (Entered: 03/06/2006)
⊙ 76	Judge Reginald C. Lindsay: ORDER entered. JUDGMENT in favor of defendant against plaintiff(Hourihan, Lisa) (Entered: 03/07/2006)
	• 72 • 72 • 74 • 74

05/04/2006	77	NOTICE OF APPEAL by Marlene Johansen. NOTICE TO COUNSEL: A Transcript Report/Order Form, which can be downloaded from the First Circuit Court of Appeals web site at http://www.ca1.uscourts.gov/clerks/transcript.htm MUST be completed and submitted to the Court of Appeals. Appeal Record due by 5/24/2006. (Burke, Timothy) (fee paid). Modified on 6/15/2006 (York, Steve). (Entered: 05/04/2006)
06/15/2006	•	Filing fee: \$ 455, receipt numbers 73135 & 73136 for 77 Notice of Appeal, (York, Steve) (Entered: 06/15/2006)